

**Table 11.23-- CHILD DAY CARE SERVICES (SIC 835) WITH PAYROLL, BY
FEDERAL INCOME TAX STATUS AND BROAD GEOGRAPHIC AREA:
1987, 1992 AND 1996**

[Child day care services without payroll subject to Federal income tax, not included in this table,
numbered 1,235 establishments in 1992 with receipts of \$9,069,000]

Geographic area	Number of establishments		Receipts or revenue (\$1,000)		Paid employees, March 12	
	Subject to tax	Tax exempt	Subject to tax	Tax exempt	Subject to tax	Tax exempt
1987						
State total	32	89	3,049	15,748	225	999
Oahu	22	69	2,379	14,470	183	902
Neighbor Islands	10	20	670	1,278	42	97
1992						
State total	42	120	5,105	27,580	234	1,353
Oahu	24	91	3,274	22,416	162	1,129
Neighbor Islands	18	29	1,831	5,164	72	224
1996						
State total		151		(NA)		1,677
Oahu		113		(NA)		1,426
Neighbor Islands		38		(NA)		251

Source: U.S. Bureau of the Census, *1987 Census of Service Industries, Hawaii*, SC87-A-12 (July 1989), tables 1a, 1b, 8a, and 8b; *1992 Census of Service Industries, Hawaii*, SC92-A-12 (August 1994), tables 1a, 1b, 7a, 7b, 8a, and 8b; *1992 Census of Service Industries, Nonemployer Statistics Series, Summary*, SC92-N-1 (March 1995), table 3; *County Business Patterns 1996, Hawaii*, CBP-96-13 (November 1998), tables 1b and 2.